

§ 10.415

of the claim for preferential tariff treatment.

[CBP Dec. 05-07, 70 FR 10873, Mar. 7, 2005, as amended by CBP Dec. 06-39, 71 FR 76132, Dec. 20, 2006]

§ 10.415 Maintenance of records.

(a) *General.* An importer claiming preferential tariff treatment for a good imported into the United States must maintain, for five years after the date of importation of the good, a certification (or a copy thereof) or other information demonstrating that the good qualifies as originating, and any records and documents that the importer has relating to the origin of the good, including records and documents associated with:

(1) The purchase of, cost of, value of, and payment for, the good;

(2) Where appropriate, the purchase of, cost of, value of, and payment for, all materials, including recovered goods and indirect materials, used in the production of the good; and,

(3) Where appropriate, the production of the good in the form in which the good was exported.

(b) *Method of maintenance.* The records referred to in paragraph (a) of this section must be maintained by importers as provided in §163.5 of this chapter.

[CBP Dec. 05-07, 70 FR 10873, Mar. 7, 2005, as amended by CBP Dec. 06-39, 71 FR 76133, Dec. 20, 2006]

§ 10.416 Effect of noncompliance; failure to provide documentation regarding transshipment.

(a) *Effect of noncompliance.* If the importer fails to comply with any requirement under this subpart, including submission of a certification of origin or other information demonstrating that the good qualifies as originating under §10.411(a) of this subpart or submission of a corrected certification under §10.413 of this subpart, the port director may deny preferential tariff treatment to the imported good.

(b) *Failure to provide documentation regarding transshipment.* Where the requirements for preferential tariff treatment set forth elsewhere in this subpart are met, the port director nevertheless may deny preferential tariff treatment to an originating good if the

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good is shipped through or transshipped in a country other than Chile or the United States, and the importer of the good does not provide, at the request of the port director, copies of documents demonstrating to the satisfaction of the port director that the requirements set forth in §10.463 of this subpart were met.

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TARIFF PREFERENCE LEVEL

§ 10.420 Filing of claim for tariff preference level.

A cotton or man-made fiber fabric or apparel good described in §10.421 of this subpart that does not qualify as an originating good under §10.451 of this subpart may nevertheless be entitled to preferential tariff treatment under the US-CFTA under an applicable tariff preference level (TPL). To make a TPL claim, the importer must include on the entry summary, or equivalent documentation, the applicable subheading in Chapter 99 of the HTSUS (9911.99.20 for a good described in §10.421(a) or (b) of this subpart or 9911.99.40 for a good described in §10.421(c) of this subpart) immediately above the applicable subheading in Chapter 52 through 62 of the HTSUS under which each non-originating cotton or man-made fiber fabric or apparel good is classified.

[CBP Dec. 05-07, 70 FR 10873, Mar. 7, 2005, as amended by CBP Dec. 06-39, 71 FR 76133, Dec. 20, 2006]

§ 10.421 Goods eligible for tariff preference claims.

The following goods are eligible for a TPL claim filed under §10.420 of this subpart:

(a) *Woven fabrics.* Certain woven fabrics of Chapters 52, 54 and 55 of the HTSUS (Headings 5208 to 5212; 5407 and 5408; 5512 to 5516) that meet the applicable conditions for preferential tariff treatment under the US-CFTA other than the condition that they are originating goods, if they are wholly formed in the U.S. or Chile regardless of the origin of the yarn used to produce these fabrics.

(b) *Cotton or man-made fabric goods.* Certain cotton or man-made fabric